



**Nicole Galloway, CPA**

**Missouri State Auditor**

**Monthly Report on Political  
Subdivision Filings  
February 2022**

Report No. 2022-024

March 2022

[auditor.mo.gov](http://auditor.mo.gov)

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# Monthly Report on Political Subdivision Filings

## February 2022

### Table of Contents

---

State Auditor's Report	2
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Executive Summary	3
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### Appendixes

#### Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended August 31, 2021 Reports Due February 28, 2022 .....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 31, 2021 Filed in February 2022 .....	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2021 Filed in February 2022 .....	6
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due January 31, 2022 Filed in February 2022 .....	7



## **NICOLE GALLOWAY, CPA**

### **Missouri State Auditor**

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 20 political subdivisions required to file a financial report by February 28, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in February 2022, after their filing deadline. The filing status for these 34 entities is presented in summary on page 3 and by individual entity in Appendix B-D.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA  
State Auditor

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# Monthly Report on Political Subdivision Filings

## February 2022

### Executive Summary

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#### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 20 political subdivisions, other than cities, towns, and villages, with a fiscal year end of August 31, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 20 political subdivisions, 14 filed an annual financial report timely.

This report also includes the filing status for 34 political subdivisions, other than cities, towns, and villages, that filed their financial report in February 2022, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due February 28, 2022

Fiscal Year Ended August 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County NHD	No	
Carroll	Brunswick Levee District	Yes	September 7, 2021
Franklin	New Haven SRD Franklin County	Yes	December 22, 2021
Holt	Little Tarkio Drainage District	No	
Jackson	Atherton Blue Mills Levee District	Yes	September 28, 2021
Jefferson	Arnold Retail Corridor TDD	Yes	February 24, 2022
	Arnold Triangle TDD	Yes	February 24, 2022
	Ridgecrest CID	Yes	December 10, 2021
Knox	Knox County NHD	No	
Lawrence	Lawrence County NHD	Yes	February 22, 2022
McDonald	PWSD 2 McDonald County	Yes	November 16, 2021
Pemiscot	St. Francis Levee District	Yes	February 18, 2022
Ripley	Ripley County Memorial Hospital	No	
Saline	Miami Levee District 1	Yes	September 8, 2021
Scott	Miner Gateway CID	Yes	February 24, 2022
St. Louis	Richardson Crossing CID	No	
Stoddard	Essex SRD Stoddard County	Yes	December 30, 2021
	PWSD 2 Stoddard County	Yes	January 28, 2022
Washington	Washington County Memorial Hospital	Yes	February 4, 2022
Wayne	PWSD 3 Wayne County	No	
Total Filed		14	
Total Not Filed		6	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due October 31, 2021  
 Filed in February 2022

Fiscal Year Ended April 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	Edgewood Farms CID	Yes	February 23, 2022
Total Filed		1	

Acronyms:

CID                      Community Improvement District

Appendix C  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due December 31, 2021  
Filed in February 2022

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	2317 Belt CID	Yes	February 28, 2022
	Rolling Hills Consolidated PLD	Yes	February 4, 2022
Clay	Eastern Clay Ambulance District	Yes	February 7, 2022
Dunklin	Dunklin County Sewer District	Yes	February 7, 2022
Jackson	Atherton Levee District	Yes	February 25, 2022
Monroe	Clarence Cannon Water Commission	Yes	February 1, 2022
	Madison SRD Monroe County	Yes	February 3, 2022
Morgan	Golden Age NHD 1	Yes	February 2, 2022
Nodaway	102 River Tributaries Subdistrict	Yes	February 3, 2022
	Hoover Frankum WSD	Yes	February 3, 2022
	Mill Creek Watershed Subdistrict	Yes	February 16, 2022
	Mozingo Creek Watershed Subdistrict	Yes	February 3, 2022
	West Nodaway FPD	Yes	February 13, 2022
Pemiscot	Hayti-Ventures CID	Yes	February 1, 2022
	Steele Public Library District	Yes	February 17, 2022
Pettis	1705 Broadway CID	Yes	February 28, 2022
Putnam	Putnam County Memorial Hospital	Yes	February 1, 2022
Scotland	Scotland County Memorial Hospital	Yes	February 9, 2022
	Scotland County NHD	Yes	February 1, 2022
St. Louis	4576 Woodson Road CID	Yes	February 23, 2022
	4576 Woodson Road TDD	Yes	February 23, 2022
	OHM Woodson Terrace CID	Yes	February 25, 2022
	OHM Woodson Terrace TDD	Yes	February 25, 2022
	Riverport Levee District	Yes	February 11, 2022
St. Louis City	60 Plaza Square CID	Yes	February 25, 2022
	Ballpark Village CID	Yes	February 4, 2022
	Ballpark Village TDD	Yes	February 4, 2022
	Euclid South CID	Yes	February 9, 2022
	Grove CID	Yes	February 9, 2022
Worth	East Fork of Grand River WSD	Yes	February 2, 2022
Total Filed		30	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District
WSD	Soil and Water Conservation Subdistrict

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due January 31, 2022  
 Filed in February 2022

Fiscal Year Ended July 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lewis	La Grange SRD Lewis County	Yes	February 28, 2022
Monroe	Monroe City SRD Monroe County	Yes	February 28, 2022
Platte	PWSD 9 Platte County	Yes	February 4, 2022
Total Filed		3	

Acronyms:

PWSD            Public Water Supply District  
 SRD            Special Road District